## **ABSTRACT**

A method for manufacturing a gate structure of a memory comprises the steps of providing a substrate; forming a plurality of gates on the surface of said substrate, each gate having a metal layer; forming a photoresist layer of a predetermined pattern on the surface of said substrate and on said gates to selectively form an opening between two of said gates; removing a portion of said metal layer in said gate adjacent to said opening; removing said photoresist layer; and forming an insulating layer on the sidewalls of said gate.

10

5